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Proposed programme budget for the biennium 2004-2005

United Nations Institute for Training and Research*

Report of the Secretary-General

Summary

In section V of its resolution 57/292, the General Assembly requested the Secretary-General, on the basis of consultations with the Executive Director of the United Nations Institute for Training and Research (UNITAR), to report to the General Assembly at its fifty-eighth session on the financial viability of the Institute, including the status of all voluntary contributions and the payment of the accumulated debt of the Institute, as well as on provisions offered to other comparable organizations; and to address, in the context of the programme budget for the biennium 2004-2005, based on aforementioned consultations with the Institute, specific proposals and options on how best to address the issue of its past and future maintenance and rental costs, drawing on the provisions made for other organizations associated with the United Nations.

In order to compensate the Institute for its expenditures under the General Fund of UNITAR relating to the provision of the training in multilateral diplomacy and international affairs management to the diplomatic personnel of the missions to the United Nations free of charge, it is proposed to provide UNITAR with an annual subvention in the amount not exceeding its annual rental and maintenance costs ($165,630 in 2002). In this case, an additional provision of $331,300 would be required over and above the resources proposed under section 29, Management and central support services, of the biennial programme budgets.

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[*] The delayed submission of the present report is due to the extensive consultations required to finalize the document.

I. Introduction

1. It is recalled that, in response to the provisions of General Assembly resolution 56/208 of 21 December 2003, the Secretary-General submitted a report containing proposed modalities of addressing the issue of maintenance and rental costs of the United Nations Institute for Training and Research (UNITAR) (A/57/479).

2. Having considered the above report, the General Assembly, in paragraphs 3 and 4 of section V of its resolution 57/292 of 20 December 2003 on UNITAR:

(a) Requested the Secretary-General, based on consultations with the Executive Director of UNITAR, to report to the General Assembly at its fifty-eighth session on the financial viability of the Institute, including the status of all voluntary contributions and the payment of the accumulated debt of the Institute, as well as on provisions offered to other comparable organizations;

(b) Also requested the Secretary-General to address, in the context of the programme budget for the biennium 2004-2005, based on aforementioned consultations with the Institute, specific proposals and options on how best to address the issue of its past and future maintenance and rental costs, drawing on the provisions made for other organizations associated with the United Nations.

3. The present report is submitted in response to the above requests of the General Assembly.

II. Background

4. UNITAR has been charged rent by the United Nations for the premises it has occupied in Geneva since 1 January 1989 and in New York since 1 October 1996. The decision to charge the rent was based on General Assembly resolution 41/213 of 19 December 1986, in which the Assembly approved the report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations (A/41/49). The report stated in its recommendation 36 that Member States and other users occupying office space on the United Nations premises should pay a rent based on current commercial rates. It was understood that it was the intent of the Group of Experts, in making this recommendation, that the United Nations regular budget should not have to bear any part of the rental expenses of bodies supported by extrabudgetary funds.

5. In its resolution 42/197 of 11 December 1987, the General Assembly requested the Secretary-General to restructure the Institute, inter alia, as follows: (a) the core training programme for 1988 and subsequent years financed from the General Fund should be reviewed by the Board of Trustees in the context of its programme and budget preparation and might be adjusted in the light of the financial resources available to the Institute; (b) the Institute should operate on the basis of voluntary contributions and such other additional resources that might be available; (c) general operational costs should be reduced to a minimum; and (d) staff costs, in relation to its overall budget, should be minimized.

6. In paragraph 3 of its resolution 47/227 of 8 April 1993, the General Assembly decided that, as at 1 January 1993, the funding of all the administrative budget and

the training programmes of the Institute would be covered from voluntary contributions, donations, special purpose grants and executing agency overheads.

7. It is also recalled that in paragraph 2 of resolution 48/207 of 21 December 1993, the General Assembly requested the Secretary-General to examine, in accordance with paragraph 2 of General Assembly resolution 47/227, the measures taken in 1993 with a view to improving further the organization and coordination of the training programmes and research activities relating to training in New York, and to provide appropriate logistical and administrative support, within existing resources. In the statement of programme budget implications of the draft of resolution 48/207 (A/C.2/48/L.84), the Secretary-General indicated that the provision of office space in New York and Geneva, as well as the usual logistical and administrative support for the Institute, including senior fellows, would involve expenditures for rental and maintenance of office equipment, communications and miscellaneous services and, in accordance with the statute of UNITAR and, as decided by the General Assembly in its resolution 47/227, all such expenditures would have to be covered from voluntary contributions, donations, special purpose grants and executive agency overheads available to UNITAR, and not from the regular budget of the United Nations.

8. In paragraphs 11 and 12 of its resolution 56/208 of 21 December 2001, however, the General Assembly:

(a) Requested the Secretary-General to clarify why UNITAR did not benefit from rental rates and maintenance costs similar to those enjoyed by other organizations affiliated with the United Nations, such as the United Nations Institute for Disarmament Research (UNIDIR) and the United Nations Research Institute for Social Development (UNRISD) and also requested the Secretary-General to submit proposals on how to waive or reduce the rental rates and maintenance costs charged to UNITAR with a view to alleviating its current financial difficulties, which are aggravated by the current practice of charging commercial rates;

(b) Requested the Secretary-General to report to it at its fifty-seventh session on the implementation of the resolution, including details on the status of contributions to, and the financial situation of, UNITAR, as well as on the use of its services by Member States.

9. In the related report submitted in response to the requests contained in resolution 56/208 (A/57/479), the Secretary-General stated, inter alia, that:

(a) He was not in a position to propose a complete waiver of the rental rates and maintenance costs charged to UNITAR without the express decision of the General Assembly in that regard, which should involve the United Nations regular budget assuming the rental and maintenance costs burden for UNITAR, while, at the same time, instituting an arrangement, whereby UNITAR would reimburse the United Nations for administrative support provided at the rate of 8 per cent of its general fund annual expenditures;

(b) In that case, an estimated additional biennial appropriation of $293,000 would be required under section 27, Management and central support services, of the programme budget for the biennium 2002-2003;

(c) By so deciding, the General Assembly would override the provisions of paragraph 3 of its resolution 47/227;

(d) A resolution from the General Assembly would be also required, which would amend paragraph 13, article VIII, of the Statute of UNITAR to include a provision to the effect that the Institute should be provided with reasonable space by the United Nations on a rent- and maintenance-free basis, to read as follows:

> "The general administrative, personnel and financial services of the United Nations shall be utilized by the Institute on conditions determined in consultation between the Secretary-General and the Executive Director, it being understood that the space occupied by the Institute is provided by the United Nations free of rent and maintenance charges";

(e) The amount of $310,974 owed by UNITAR at that time relating to unpaid rental and maintenance costs should be paid.

10. The General Assembly did not approve these proposed modalities and, as indicated in paragraph 2 above, requested in section V of its resolution 57/292 that this issue be revisited in the context of the proposed programme budget for the biennium 2004-2005.

III. Financial situation of the Institute

A. Financial history: 1965-2002

11. UNITAR was established in accordance with General Assembly resolution 1934 (XVIII) of 11 December 1963 as an autonomous entity within the framework of the United Nations for the purpose of providing training and research for Member States. In accordance with its Statute, UNITAR should be fully financed from extrabudgetary resources. Up to 1973, the General Assembly continued to take note of the annual report of UNITAR, while expressing its satisfaction with the increasing effectiveness of the Institute and the hope that it would have a greater and wider financial support (resolutions 2509 (XXIV), 2640 (XXV), 2767 (XXVI), 2950 (XXVII) and 3064 (XXVIII). In 1978, the Executive Director reported to the General Assembly that the reserves of the General Fund of UNITAR had been depleted and that the Board of Trustees of the Institute had requested to be presented with a balanced budget (A/33/14). The Institute's 1979 budget had to be reduced by more than 20 per cent. By resolution 38/177 of 19 December 1983, the General Assembly provided the Institute with an advance of $886,000 from the regular budget. As at 31 December 1991, the overall debt of UNITAR to the United Nations, reflecting shortfalls and deficits for the previous period, stood at $4,744,000, which, together with the sum advanced by the United Nations for the purchase of land, had reached approximately $10.1 million and continued to rise.

12. In accordance with paragraph 1 of General Assembly resolution 47/227, the building of UNITAR was transferred to the United Nations in return for the cancellation of the Institute's debt and coverage of its financial obligations for 1992 in the amount of $15,989,000, as indicated in the related statement of programme budget implications (A/C.5/47/82). Also, in accordance with the same resolution, in the biennium 1998-1999, the amount of $283,215, consisting of negative balances on special purpose grants projects and related to activities undertaken before 1992, was written off as part of the global debt of UNITAR against United Nations reserves (A/55/5/Add.4, para. 11).

13. Since 1993, UNITAR has undergone substantial changes. During the latter part of 1993, UNITAR headquarters was moved from New York to Geneva. The activities carried out of New York were terminated and phased out in 1994. A UNITAR liaison office was established in New York in 1996 after the Board of Trustees of the Institute had ensured that the opening of the office was financially viable. In paragraph 3 of its resolution 50/121, the General Assembly welcomed the decision of the Board of Trustees, and invited the Institute to open a liaison office in New York, insofar as it would be possible within its existing resources and pursuant to Assembly resolutions 47/227 and 49/125, in order to respond to the training needs of the missions and delegations of Member States in New York and in order to strengthen its cooperative relationship with the Secretariat.

14. Detailed information is provided in annexes I to III to the present report on the financial situation of UNITAR from 1993 to 2002, including summary information on all combined funds of UNITAR, the Special Purpose Grants Fund and the General Fund in particular. Annexes IV and V provide similar information from 1981 to 1991.

15. It will be noted that since the implementation of General Assembly resolution 47/227 in 1993 whereby the outstanding debts of UNITAR were written off, UNITAR has been able to carry out and expand its activities with no deficit, utilizing voluntary contributions and special purpose grants.

B. General Fund and Special Purpose Grants Fund: growth trends

16. Divergent trends are observed as regards the operations of the Institute's General Fund and of the Special Purpose Grants Fund for the past 20 years.

17. The expenditures of the General Fund decreased from $2,435,200 in 1981 to $1,547,200 in 1990 and to $915,938 in 2002, while Governments' contributions to the General Fund also decreased, from $2,055,900 in 1981 to $373,900 in 1990 and to $252,711 in 2002.

18. On the other hand, the expenditures under the Special Purpose Grants Fund have increased, from $2,192,600 in 1981 to $2,543,500 in 1990 and to $5,846,109 in 2002. Consequently, programme support costs, which constitute a part of the General Fund's funding, have increased from $329,814 in 1993 to $472,686 in 2002. In the Institute's budget for 2003, expenditures under the Special Purpose Grants Fund are estimated at $7,992,600 and the related programme support costs at $686,098.

19. Accordingly, the average rate of programme support for 2001, 2002 and projected for 2003 is approximately 8.7 per cent, that is, 4.3 per cent lower than the standard programme support rate of 13 per cent. In this connection, if the reimbursement of programme and administrative support to the operations and expenditures of the Special Purpose Grants Fund were established at the standard rate of 13 per cent, without any exceptions, the resulting 2002 income from programme support would amount to $759,994, thus exceeding the actually received 2002 income of $472,686 by $287,308, and would allow to significantly improve the financial position of the General Fund. This measure, many times recommended by various audits of UNITAR, would help by charging the Special Purpose Grants Fund

with a fair share of the administrative support and operating expenses of the Institute.

20. At the forty-first session of the Board of Trustees of UNITAR, held in Geneva from 29 April to 1 May 2003, a lengthy discussion took place regarding the budget presentation, for both the General Fund and the Special Purpose Grants Fund accounts. The relatively high level of reserves ($662,918 for the General Fund and $5,164,523 for the Special Purpose Grants Fund) were noted, giving rise to questions as to the need for additional voluntary contributions.

21. Concern regarding the declining trends in General Fund resources has been expressed on several occasions. In the report of the Joint Inspection Unit of 25 April 1980 (A/35/181), the inspectors noted that another characteristic of interest was that UNITAR funding was divided into income of the General Fund and contributions to the Special Purpose Grants Fund; the first was a component of the amount received for institutional support and as such was suffering a continuous decline in actual value, which was not being compensated by an adequate increase in the contributions of the countries; and the second was steadily increasing, but this was creating, as a result, a new kind of limitation on the authorities of the Institute in determining the orientation of its programming and could hamper its independence (para. 91). The inspectors also stated that another general problem had been the tendency of UNITAR to spread its work widely, expanding its scope and increasing the number of studies and training activities, rather than concentrating its resources on the analysis of a few major and basic problems of the United Nations system; there was a certain amount of pressure for extending its activities, since seeking acceptance, recognition and support is a necessary corollary for an Institute dependent upon voluntary contributions; nevertheless, such a tendency towards fragmentation could in the long run so dilute its programme and resources as to make its work ineffective (para. 31).

22. In a report, submitted on 30 September 1991 pursuant to the requests of the General Assembly in resolution 45/219 (A/46/482), the high-level independent consultant noted, in paragraph 20:

> "Paradoxically, whereas the General Fund is dwindling steadily for lack of contributions, the Special Purpose Grants Fund, despite understandable annual fluctuations, is considerably better off. Indeed, UNITAR continues to obtain considerable resources — over $3 million in 1990 — in the form of donations for specific purposes, which enable it to carry on an appreciable number of activities of interest to certain Member States. It should be noted that to some extent these activities place a burden on the General Fund inasmuch as they are run by staff whose posts are charged to the Fund ..."

IV. Current administrative and financial arrangements for rental and maintenance costs of the Institute in New York and Geneva

23. In New York, the Institute's Liaison Office occupies office space in the DC-I building. For the period 1996-2001, the United Nations charged UNITAR with the rent and maintenance fee at the prevailing commercial rate, amounting to $32,940 annually. Starting from 1 January 2002 this was increased to 64,782 for total rented

space per annum to comply with the increased commercial rates that the United Nations has to pay for rented space. However, UNITAR has not paid these bills since 1 January 1998, which results in an accumulated debt of $195,992 as at 31 December 2003.

24. In Geneva, UNITAR occupies 923.3 square metres in the Environment Centre building. The annual rent and maintenance fee in the amount of $58,630, which had been established at a privileged rental rate of approximately 20 per cent of the outside prevailing commercial rates, is to be paid by UNITAR to the Fondation des immeubles pour les organisations internationales, which manages this building. UNITAR is also required to pay for electricity up to $7,000 annually. Moreover, UNITAR must reimburse the United Nations Office at Geneva annually a total of $35,218 to provide for the following services: (a) cleaning ($14,266); and (b) messenger/security/shuttle services ($20,952). This brings the Institute's rent, maintenance costs and other administrative services costs in Geneva to a total of $100,848 per annum. However, UNITAR has not paid the United Nations Office at Geneva for messenger/security/shuttle services and office cleaning from 1999 to the present time, resulting in a debt of $125,192. Currently, UNITAR does not have any outstanding debt to the Fondation des immeubles pour les organisations internationales.

25. The Institute's annual requirements for rent and maintenance total $165,630 per annum, or $331,260 per biennium, as follows:

Rent	
New York	64 782
Geneva (including electricity)	65 630
Total rent	**130 412**
Messenger/security/shuttle/cleaning services	**35 218**
Total per annum	**165 630**

26. The Institute's current unpaid bills owed to the United Nations as at 31 December 2002 amount to $321,185.

27. In addition, there are various contributions in-kind to UNITAR provided by the United Nations Office at Geneva in the form of administrative support, including payroll, accounting, travel and visa processing, personnel, the Integrated Management Information System, language training, etc, estimated by the United Nations Office at Geneva in the amount of $243,800 in 2002. Moreover, conference-servicing facilities in New York and Geneva are provided to UNITAR on an as available basis free of charge and UNITAR has to pay only for interpretation (if required) and rental of additional electronic equipment provided by the Office of Central Support Services. For instance, if UNITAR had to pay for the daily rental of conference rooms charged to extrabudgetary clients in Geneva, these charges would amount to $72,000 for 2002.

V. Arrangements regarding rental rates and maintenance costs for the United Nations Institute for Disarmament Research and the United Nations Research Institute for Social Development

28. As mentioned in paragraph 11 of General Assembly resolution 56/208, UNIDIR and UNRISD enjoy benefits from reduced rental rates and maintenance costs.

29. In particular, UNIDIR occupies 332.3 square metres in the Palais des Nations. In accordance with General Assembly resolution 39/148 H, it receives a subvention from the regular budget of the United Nations towards meeting the costs of the Director and administration of the Institute. As indicated in the report of the Advisory Committee on Administrative and Budgetary Questions (A/45/7/Add.5), UNIDIR has continued to apply the rate of 5 per cent for administrative and programme support costs to reimburse the United Nations for the financial and personnel services provided by the United Nations Office at Geneva to the Institute. This reimbursement amounted in 2002 to $52,735. If UNIDIR was charged rent for its premises at the current rate of the Palais des Nations, $365 per square metre, its rent and maintenance payments would amount to $121,280 per annum.

30. UNRISD occupies 508.5 square metres in the Palais des Nations. Under the terms of reference of the Secretary-General's bulletin of 1 August 1963 (ST/SGB/126, para. 6), the Institute is accommodated free of charge, but if special premises have to be obtained for the Institute, it would pay the rent from its budget. In addition, in the light of its difficult financial situation, UNRISD pays for programme support at the reduced rate of 7 per cent of its total budget expenditures, designed to reimburse the United Nations for the services provided. The amount of UNRISD programme support was $209,989 in 2002. If the Institute were charged rent for its premises at the current rate of the Palais des Nations, $365 per square metre, its rent and maintenance payments amounting to $185,602 per annum, would be fully covered. The remaining balance of $24,387 would be used for offsetting part of the in-kind administrative support, estimated by the United Nations Office at Geneva in the amount of $147,800 in 2002.

VI. Proposals to address rental rates and maintenance costs charged to the Institute

A. Drawing on the provisions made for other comparable organizations

31. Taking into account the related provisions of General Assembly resolutions 41/213 and 47/227 mentioned in paragraphs 4 and 6 above, the Secretariat is not in a position to propose a waiver of the rental rates and maintenance costs charged to UNITAR without the express decision of the General Assembly in this regard, which should take into account the following modality.

32. Comparable organizations associated with the United Nations which have special provisions for maintenance and rental costs, referred to in operative paragraphs 3 and 4, section V, of General Assembly resolution 57/292, are two

Geneva-based Institutes, namely UNIDIR and UNRISD. UNIDIR, by virtue of its Statute, receives a subvention from the regular budget of the United Nations for its administrative costs. With regard to UNRISD, it is not charged rent, but is charged overhead of 7 per cent of its annual expenditures, which the United Nations utilizes for the administrative support services provided to UNRISD.

33. Taking into account the provisions mentioned in part V above, of these two comparable organizations, the UNRISD model would involve the United Nations regular budget assuming the rental and maintenance costs burden for UNITAR, while at the same time instituting an arrangement whereby UNITAR would reimburse the United Nations for the administrative support provided. On the other hand, in order to duplicate the UNIDIR model, it would require the institution of a subvention from the regular budget and also an arrangement for UNITAR reimbursement to the United Nations of the administrative support costs.

B. Training programme of the Institute for diplomats and its relation to the rental and maintenance costs

34. Concern has been expressed by the Board of Trustees of UNITAR for over a decade that the offices put at the Institute's disposal by the United Nations should be free of rent and maintenance costs (A/57/14, para. 21). The rationale for this is that UNITAR offers training programmes to diplomats accredited to United Nations Headquarters, regardless of their nationality, grade or functions, free of charge. In the opinion of the Board of Trustees, this constitutes a clear contribution to both the Member States and the Organization. In return, the Board of Trustees advocates that the Organization should waive the rent and maintenance charges to UNITAR and place the Institute on the same footing as other similar institutes within the United Nations. At the forty-first session of the Board of Trustees of UNITAR, it was suggested that since the training programme for diplomats rendered a concrete service to the Organization, there could be ways to seek its funding through the United Nations regular budget.

35. The training programme for international cooperation and diplomacy and its operating costs are financed from the Institute's General Fund. The resources under the UNITAR General Fund have been continuously declining. The major source of income for the UNITAR General Fund are programme support costs generated by expenditures of the Special Purpose Grants Fund. The total costs for the training programme for the biennium 2002-2003 are estimated at $709,653, including provisions for three posts ($482,253) and non-post costs ($227,400).

VII. Conclusions

36. In order to compensate the Institute for the General Fund expenditures relating to the provision, free of charge, of the training of diplomatic personnel of the missions to the United Nations in multilateral diplomacy and international affairs management, it is proposed that UNITAR be provided with an annual subvention in the amount not exceeding its annual rental and maintenance, cleaning, messenger, security and shuttle service costs ($165,630 in 2002).

37. The request for the subvention should be subject to review by the Advisory Committee on Administrative and Budgetary Questions in the context of its usual consideration of the UNITAR budget for the next financial period. For the presentation, implementation and financial monitoring purposes, the training programme for international cooperation and diplomacy should be a separate part of the General Fund budget, while rental, maintenance and other services (messenger/security/shuttle and travel agency rental) should be provided as separate lines in the administrative budget of the Institute.

38. The proposed budget for the next financial period together with the comments and recommendations thereon of the Advisory Committee on Administrative and Budgetary Questions should be submitted for consideration and approval by the Board of Trustees in accordance with article III, paragraph 2 (c), of the Statute of UNITAR, and after adoption of the budget, a recommendation of the Board for a subvention from the regular budget of the United Nations should be transmitted by the Secretary-General to the General Assembly for approval.

39. In view of the above arrangements, it is proposed that the accumulated debt of UNITAR to the United Nations in the amount of $321,184 be repaid within a period of five years from the Institute's available resources. Furthermore, in order to ensure stability of the funding for the General Fund and the viability of repaying the Untied Nations its debt, UNITAR will be requested to increase the programme support rate of the Special Purpose Grants Fund as recommended by the Board of Trustees of UNITAR at its fortieth and forty-first sessions.

VIII. Recommendations

40. **In order to address the issue of the Institute's past and future rental and maintenance costs, the following arrangements are proposed for consideration by the General Assembly:**

(a) **In the light of the training programme for diplomats provided by UNITAR free of charge, an annual subvention of $165,630 in respect of its rental, maintenance and other costs (cleaning, messenger, security and shuttle services) may be provided from the United Nations regular budget. Accordingly, an additional provision of $331,300 would be required under section 29, Management and central support services, of the proposed programme budget for 2004-2005;**

(b) **The Executive Director should be requested to arrange to repay the amount of $321,184 owed to the United Nations within a period of five years. To this end, UNITAR should rationalize its financial structure, particularly the application of a consistent programme support rate to the Special Purpose Grants Fund to bring it in line with the recommendation of the Board of Trustees.**

41. **In this connection, the General Assembly should also request the Secretary-General to amend, after consultations with the Board of Trustees of UNITAR, paragraph 13 of article VIII, of the Statute of UNITAR and to add a new paragraph 14 to article VIII, to read as follows:**

> **"13. The general administrative, personnel and financial services of the United Nations shall be utilized by the Institute on conditions determined**

in consultation between the Secretary-General and the Executive Director, it being understood that no extra cost to the regular budget of the United Nations is to be incurred, without the express approval of the General Assembly.

"14. An annual subvention towards meeting the operational non-post costs of the training in multilateral diplomacy and international affairs management to the diplomatic personnel of the missions to the United Nations may be provided from the regular budget of the United Nations. The actual amount of the subvention may be less, but shall not exceed, an amount equivalent to the annual costs of rent and maintenance of the offices put at the disposal of the Institute by the United Nations."

Annex I

United Nations Institute for Training and Research — Statement of income and expenditure and changes in reserves and fund balances — all funds

(in United States dollars)

	1993	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*
Income										
Contributions from Governments	2 899 654	3 437 037	3 381 710	4 678 207	4 178 913	4 505 952	3 184 877	5 300 077	6 155 299	6 424 044
Funds received under inter-organization arrangements	748 091	1 062 097	455 851	728 317	1 058 165	469 435	364 184	250 675	687 129	353 756
Other	198 217	129 728	264 408	219 774	322 563	322 396	340 256	420 886	296 901	263 278
Total Income	**3 845 962**	**4 628 862**	**4 101 969**	**5 626 298**	**5 559 641**	**5 297 783**	**3 889 317**	**5 971 638**	**7 139 329**	**7 041 078**
Expenditure										
Staff and other personnel costs	1 746 801	2 551 190	2 637 611	2 833 301	2 534 751	2 404 079	2 592 374	2 411 401	2 845 176	4 236 124
Operating expenses	484 534	248 403	314 021	282 514	328 742	222 185	273 039	222 883	230 780	239 838
Other	1 918 287	1 205 850	1 275 484	1 911 805	2 899 239	2 389 090	1 879 988	2 427 813	2 844 008	2 134 669
Total expenditure	**4 149 622**	**4 005 443**	**4 227 116**	**5 027 620**	**5 762 732**	**5 015 354**	**4 745 401**	**5 062 097**	**5 919 964**	**6 610 631**
Excess (shortfall) of income over expenditure	**(303 660)**	**623 419**	**(125 147)**	**598 678**	**(203 091)**	**282 429**	**(856 084)**	**909 541**	**1 219 365**	**430 447**
General Assembly resolution 47/227 (transfer of United Nations Institute for Training and Research's land and building)	5 797 330									
Waiver of imputed interest on advance to purchase land	974 593									
Other adjustment	(181 561)	(8 677)	106 968	71 008	440 932	678 581	(7 188)	(41 927)	(46 397)	141 420
Reserves and fund balances, beginning of period	(4 673 701)	1 613 001	2 227 743	2 209 564	2 879 250	3 117 091	4 078 101	3 214 829	4 082 443	5 255 411
Reserves and fund balances, end of period	**1 613 001**	**2 227 743**	**2 209 564**	**2 879 250**	**3 117 091**	**4 078 101**	**3 214 829**	**4 082 443**	**5 255 411**	**5 827 278**

Annex II

United Nations Institute for Training and Research — Statement of income and expenditure and changes in reserves and fund balances — General Fund

(In United States dollars)

	1993	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*
Income										
Contributions from Governments	302 689	442 947	315 714	248 209	356 759	560 547	338 998	375 429	383 342	252 711
Funds received under inter-organization arrangements	10 500	-	-	-	6 716	-	19 446	-	-	14 436
Programme Support Income	343 598	344 839	372 914	441 230	541 805	457 308	370 373	348 354	430 041	490 736
Other	51 515	10 058	42 851	33 915	94 512	117 877	114 562	100 193	40 063	36 663
Total income	**708 302**	**797 844**	**731 479**	**723 354**	**999 792**	**1 135 732**	**843 379**	**823 976**	**853 446**	**794 546**
Expenditure										
Staff and other personnel costs	464 933	444 164	593 828	760 020	542 606	570 229	595 700	624 684	745 647	761 049
Operating expenses	186 689	125 649	144 369	153 430	183 187	134 555	132 802	114 094	87 997	78 604
Other	48 507	26 164	104 867	64 537	62 167	127 014	148 598	159 605	58 226	76 285
Total expenditure	**700 129**	**595 977**	**843 064**	**977 987**	**787 960**	**831 798**	**877 100**	**898 383**	**891 870**	**915 938**
Excess (shortfall) of income over expenditure	**8 173**	**201 867**	**(111 585)**	**(254 633)**	**211 832**	**303 934**	**(33 721)**	**(74 407)**	**(38 424)**	**(121 392)**
General Assembly resolution 47/227 (transfer of United Nations Institute for Training and Research's land and building)	5 797 330									
Waiver of imputed interest on advance to purchase land	974 593									
Other adjustment	170 530	157 003	52 598	97 067	(55 513)	(18 740)	54 083	22 578	7 909	11 628
Reserves and fund balances, beginning of period	(6 699 954)	250 672	609 542	550 555	392 989	549 308	834 502	854 864	803 035	772 520
Reserves and fund balances, end of period	**250 672**	**609 542**	**550 555**	**392 989**	**549 308**	**834 502**	**854 864**	**803 035**	**772 520**	**662 756**

Annex III

United Nations Institute for Training and Research — Statement of income and expenditure and changes in reserves and fund balances — Special Purpose Grants Fund

(In United States dollars)

	1993	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*
Income										
Contributions from Governments	2 596 965	2 994 090	3 065 996	4 429 998	3 822 154	3 945 405	2 845 879	4 924 648	5 771 957	6 171 333
Other	146 702	119 670	221 557	185 859	228 051	204 519	225 694	320 693	256 838	226 615
Total income	**2 743 667**	**3 113 760**	**3 287 553**	**4 615 857**	**4 050 205**	**4 149 924**	**3 071 573**	**5 245 341**	**6 028 795**	**6 397 948**
Expenditure										
Staff and other personnel costs	920 644	1 557 819	1 915 421	1 823 610	1 834 906	1 656 075	1 798 427	1 619 484	2 063 124	3 370 318
Operating expenses	164 356	105 580	147 163	128 561	144 994	87 124	132 681	105 982	115 025	133 414
Other	1 640 586	906 508	897 447	1 452 934	2 659 441	2 024 831	1 626 028	2 199 663	2 208 179	1 869 691
Programme support costs	329 914	302 268	341 084	357 441	425 787	403 399	336 800	336 264	384 678	472 686
Total expenditure	**3 055 500**	**2 872 175**	**3 301 115**	**3 762 546**	**4 465 128**	**4 171 429**	**3 893 936**	**4 261 393**	**4 771 006**	**5 846 109**
Excess (shortfall) of income over expenditure	**(311 833)**	**241 585**	**(13 562)**	**853 311**	**(414 923)**	**(21 505)**	**(822 363)**	**983 948**	**1 257 789**	**551 839**
Other adjustment	(352 091)	14 287	54 370	(26 059)	496 445	697 321	(61 271)	(64 505)	(54 306)	129 792
Reserves and fund balances, beginning of period	2 026 253	1 362 329	1 618 201	1 659 009	2 486 261	2 567 783	3 243 599	2 359 965	3 279 408	4 482 891
Reserves and fund balances, end of period	**1 362 329**	**1 618 201**	**1 659 009**	**2 486 261**	**2 567 783**	**3 243 599**	**2 359 965**	**3 279 408**	**4 482 891**	**5 164 522**

Annex IV

United Nations Institute for Training and Research — Summary of financial position 1981-1991 — Special Purpose Grants Fund

(In thousands of United States dollars)

	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*[a]
Income											
Grant	2 182.7	1 182.2	572.8	1 592.4	1 902.0	1 853.3	1 591.0	1 601.6	1 904.4[b]	3 261.0	468.6
Other	971.2	422.5	347.3	180.8	175.6	410.9	602.7	366.1	212.5	215.5	73.7
Total income	**3 153.9**	**1 604.7**	**920.1**	**1 773.2**	**2 077.6**	**2 264.2**	**2 193.7**	**1 967.7**	**2 116.9**	**3 476.5**	**542.3**
Expenditure	2 192.6	2 363.0	2 071.5	1 795.6	1 991.6	2 415.2	2 453.5	2 287.5	2 189.7	2 543.5	1 396.4
Excess of income over expenditure	**961.3**	**(758.3)**	**(1 151.3)**	**(22.3)**	**86.0**	**(151.0)**	**(259.8)**	**(319.7)**	**(72.9)**	**933.0**	**(854.1)**
Assets											
Cash											
Convertible	2 333.1	1 700.9	186.8	786.5	931.3	1 254.0	935.4	768.0	1 045.1	1 737.7	1 297.8
Non-convertible	639.2	535.9	689.2	728.4	530.7	624.0	394.8	259.5	410.3	119.2	181.5
Accounts receivable	402.1	887.2	489.7	307.1	502.9	281.9	426.9	148.1	41.0	100.6	39.4
Due from United Nations General Fund	284.3	-	520.4	-	67.5	-	-	-	-	-	-
Deferred charges	515.8	168.0	104.5	62.3	83.8	81.6	85.9	85.7	4.3	4.3	4.3
Total assets	**4 174.5**	**3 292.0**	**1 990.2**	**1 884.5**	**2 116.3**	**2 241.6**	**1 843.0**	**1 261.3**	**1 500.7**	**1 961.8**	**1 523.0**
Liabilities and fund balance	186.3	30.2	7.1	7.1	9.3	7.9	7.1	7.1	-	-	111.3
Accounts payable	-	183.0	-	182.7	-	88.2	248.4	95.8	384.7	132.7	206.1
Due to United Nations General Fund	536.1	384.8	440.6	174.5	500.8	690.2	392.1	282.7	313.2	93.2	323.8
Other liabilities	3 452.2	2 693.9	1 542.6	1 520.2	1 606.2	1 455.2	1 195.5	875.7	802.9	1 735.9	881.8
End of year fund balance	**4 174.5**	**3 292.0**	**1 990.2**	**1 884.5**	**2 116.3**	**2 241.6**	**1 843.0**	**1 261.3**	**1 500.7**	**1 961.8**	**1 523.0**

Source: United Nations accounts.

[a] As at 30 June 1991.

[b] After refunds to donors of $125,190.

Annex V

United Nations Institute for Training and Research — Summary of financial position 1981-1991 — General Fund

(In thousands of United States dollars)

	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*[a]
Income											
Government contributions	2 055.9	1 454.4	1 783.8	1 938.9	1 698.9	1 269.4	434.6[b]	851.0	708.2	373.9	287.6
United Nations subvention	305.7	352.6	-	-	600.0	900.0	-	-	-	-	-
Other	98.0	1 069.4	267.3	422.7	211.8	301.2	259.5	479.1	467.3	475.7	66.4
Total income	**2 459.6**	**2 876.4**	**2 051.1**	**2 361.6**	**2 510.7**	**2 470.6**	**694.2**	**1 330.1**	**1 175.5**	**849.6**	**354.0**
Expenditure	2 435.2	2 283.5	3 016.1	2 345.1	2 407.4	2 273.7	1 895.9	1 273.6	1 279.5	1 547.2	793.1
Excess of income over expenditure	**24.4**	**592.9**	**(965.0)**	**16.5**	**103.3**	**196.9**	**(1 201.7)**	**56.6**	**(104.0)**	**(697.5)**	**(439.1)**
Assets											
Cash	11.5	73.8	41.9	62.2	143.0	34.5	89.5	78.8	143.8	32.5	69.3
Pledged contributions unpaid											
For current and prior years	366.3	221.9	314.2	246.9	663.6	744.0	267.1	309.2	306.5	-	-[c]
For future years	134.7	2.1	1 701.6	1 326.2	655.1	573.2	336.6	398.9	329.2	-	-
Other assets	238.7	224.0	272.2	355.0	350.9	338.8	170.9	176.4	187.1	339.5	232.1
Total assets	**751.2**	**521.8**	**2 329.9**	**1 990.3**	**1 812.6**	**1 690.5**	**864.1**	**963.3**	**966.6**	**372.0**	**301.4**
Liabilities and fund balance											
Due to United Nations											
Approved advance	-	-	866.0	886.0	886.0	786.0	686.0	686.0	686.0	686.0	686.0
Current account	788.2	214.5	50.0	338.8	727.0	614.9	1 370.5	1 323.2	1 541.0	2 202.3	2 593.3
Reserve account	-	-	-	-	-	-	-	547.6	978.8	1 195.8	1 246.3
Total due	**788.2**	**214.5**	**936.0**	**1 224.8**	**1 613.0**	**1 400.9**	**2 056.5**	**2 556.8**	**3 205.9**	**4 084.1**	**4 525.6**

	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*[a]
Pledged contributions for future years	134.7	2.1	1 701.6	1 326.2	655.1	573.2	336.6	398.9	329.2	-	-[c]
Other liabilities	150.3	34.3	386.4	116.9	118.8	93.8	50.1	77.8	36.9	114.2	111.9
Reserve account[d]	-	-	-	-	-	-	-	(547.6)	(978.8)	(1 195.8)	(1 246.3)
End of year fund balance	(322.0)	270.9	(694.1)	(677.6)	(574.3)	(377.4)	(1 579.1)	(1 522.5)	(1 626.5)	(2 630.6)	(3 089.8)
	751.2	**521.8**	**2 329.9**	**1 990.3**	**1 812.6**	**1 690.5**	**864.1**	**963.3**	**966.6**	**372.0**	**301.4**

[a] Up to 30 June 1991.

[b] After adjustments for prior period.

[c] Excludes unpaid pledges recorded in a memorandum account and reflected in a note to the financial statements.

[d] Expenditure against UNITAR Reserve Account.